



SWCAP

Statewide Cost Allocation Plan

Cost Recovery and the Budget Process

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What is SWCAP

Statewide Cost Allocation Plan is used to recoup costs for services provided by central service agencies.



Why is there a Statewide Cost Allocation Plan

- Costs should be appropriated, allocated, and expensed in a consistent, equitable, proportionate, and justified manner.
 - Section, 67-3524, Idaho Code
- Division of Financial Management prepares the plan in accordance with the federal circulars and Idaho Code.
 - Section, 67-3531, Idaho Code



Central Service Agencies

- Attorney General
 - Billable Hours (Allowable)
- State Controller
 - Accounting Services – Transactions
 - Payroll Services – Average number of active positions per pay period
- State Treasurer
 - Number of Warrants



Cost Recovery of Allocated Services

Expended \$26,319,600 - Recovered \$18,517,100

FY 2016 Expended

- Controller - \$6,280,200
 - Accounting - \$3,302,500
 - Payroll - \$2,977,700

- Treasurer – \$1,319,000

- Attorney General - \$18,720,400

FY 2018 Recovered Costs

- ➡ • Controller - \$6,491,500
- Accounting - \$3,416,700
 - Payroll - \$3,074,800

- ➡ • Treasurer – \$866,600

- ➡ • Attorney General - \$11,159,000



Direct Billing

- Projected costs for the specified service:
 - Risk Management
 - State Building Rent
 - Legislative Audits
 - IT Billing



Legislative Budget Book

Division of Building Safety

Analyst: Otto

Budget by Decision Unit	FTP	General	Dedicated	Federal	Total
Replacement Items					
The Division of Building Safety requests \$505,400 for the replacement of vehicles, laptops, three Windows 2016 Datacenter upgrades, a Project Dux Workflow upgrade, three server blades, and computer monitors.					
Agency Request	0.00	0	505,400	0	505,400
Governor's Recommendation	0.00	0	505,400	0	505,400

Statewide Cost Allocation

This request includes adjustments to recover the cost of services provided by other agencies in accordance with federal and state guidelines on cost allocation. Attorney General fees will increase by \$14,600, risk management costs will increase by \$15,000, State Controller fees will increase by \$8,700, and State Treasurer fees will increase by \$200, for a net increase of \$38,500.

Agency Request	0.00	600	37,400	500	38,500
Governor's Recommendation	0.00	600	37,400	500	38,500

Change in Employee Compensation

For calculation purposes, agencies were directed to include the cost of a 1% salary increase for permanent and temporary employees.

In addition, the agency is requesting an ongoing fund shift from the School Security Assessment Fund to the General Fund in the amount of \$1,800 to cover an increase in requested CEC that the School Security Fund would not be able to cover due to a statutory limit of \$300,000.

Agency Request	0.00	3,500	90,800	1,700	96,000
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Questions?

